

Mail Stop 4561

December 16, 2008

Mr. James N. Young  
Chief Financial Officer  
Residential Capital, LLC  
One Meridian Crossings  
Minneapolis, MN 55423

**Re: Residential Capital, LLC  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Forms 10-Q for the Fiscal Quarters Ended March 31, 2008, June 30,  
2008 and September 30, 2008  
File No. 1-08918**

Dear Mr. Young:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Amit Pande  
Accounting Branch Chief